

CITY OF NEWTON, MASSACHUSETTS  
SUMMARY OF GENERAL FUND FREE CASH SOURCES AND USES  
FISCAL YEAR 2014  
AND  
TEN PRIOR FISCAL YEARS

	Fiscal Year 2015	Fiscal Year 2014	Fiscal Year 2013	Fiscal Year 2012
<b>Uses of Free Cash:</b>				
July 1 Certified Free Cash	\$ 6,720,809	\$ 6,777,959	\$ 4,939,145	\$ 6,793,864
Adjusted Free Cash	-	-	-	-
Total Available Free Cash	<u>6,720,809</u>	<u>6,777,959</u>	<u>4,939,145</u>	<u>6,793,864</u>
School capital outlay/improvements	-	-	-	-
Municipal capital outlay/improvements	(667,500)	-	(210,000)	(630,793)
Current year school operating	(43,317)	(536,749)	(620,000)	(470,292)
Current year municipal operating	(4,044,540)	(2,241,210)	(1,638,286)	(903,779)
Rainy Day Stabilization Fund contribution	(236,420)	(2,500,000)	(2,350,000)	(2,500,000)
OPEB Fund contribution	-	-	-	(175,000)
Following year operating budget	(1,500,000)	(1,500,000)	-	(2,000,000)
Total Free Cash appropriations:	<u>(6,491,777)</u>	<u>(6,777,959)</u>	<u>(4,818,286)</u>	<u>(6,679,864)</u>
Unappropriated Free Cash	<u>229,032</u>	<u>-</u>	<u>\$ 120,859</u>	<u>\$ 114,000</u>
<b>Sources of Free Cash:</b>				
Prior year unappropriated free cash	\$ -	\$ 120,859	\$ 114,000	
Overlay surplus	-	-	-	-
Budget appropriation turn backs	1,866,113	1,864,269	1,944,287	
Health Self insurance fund deficit	-	-	-	-
Inclement Weather Reserve	568,190			
Police/Fire Detail temporary deficits	(694,322)	(508,106)	(555,384)	
Excess revenue	4,980,828	5,300,937	3,436,242	
Total Free Cash Sources	<u>\$ 6,720,809</u>	<u>\$ 6,777,959</u>	<u>\$ 4,939,145</u>	

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	Fiscal Year 2011	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
<b>Uses of Free Cash:</b>				
July 1 Certified Free Cash	\$ 8,018,399	\$ 6,697,571	\$ 10,923,805	\$ 8,483,609
Adjusted Free Cash	-	-	-	-
Total Available Free Cash	<u>8,018,399</u>	<u>6,697,571</u>	<u>10,923,805</u>	<u>8,483,609</u>
School capital outlay/improvements	(81,151)	(16,845)	(575,000)	(972,530)
Municipal capital outlay/improvements	(24,454)	(58,694)	(288,077)	(920,769)
Current year school operating	(18,445)	-	-	-
Current year municipal operating	(3,098,305)	(3,829,193)	(3,863,609)	(3,344,483)
Rainy Day Stabilization Fund contribution	(2,643,271)	-	-	-
OPEB Fund contribution	-	-	-	-
Following year operating budget	<u>(1,500,000)</u>	<u>(1,900,000)</u>	<u>(5,051,017)</u>	<u>(2,900,000)</u>
Total Free Cash appropriations:	<u>(7,365,626)</u>	<u>(5,804,732)</u>	<u>(9,777,703)</u>	<u>(8,137,782)</u>
Unappropriated Free Cash	<u>\$ 652,773</u>	<u>\$ 892,839</u>	<u>\$ 1,146,102</u>	<u>\$ 345,827</u>
<b>Sources of Free Cash:</b>				
Prior year unappropriated free cash	\$ 652,773	\$ 892,839	\$ 1,146,102	\$ 345,827
Overlay surplus	501,541	250,000	1,004,221	2,800,000
Budget appropriation turn backs	1,627,809	1,495,640	3,632,893	3,900,606
Health Self insurance fund deficit	-	-	-	-
Inclement Weather Reserve				
Police/Fire Detail temporary deficits	(493,322)	(292,018)	(186,340)	(270,442)
Excess revenue	<u>4,505,063</u>	<u>5,671,938</u>	<u>1,100,695</u>	<u>4,147,814</u>
Total Free Cash Sources	<u>\$ 6,793,864</u>	<u>\$ 8,018,399</u>	<u>\$ 6,697,571</u>	<u>\$ 10,923,805</u>

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	Fiscal Year 2007	Fiscal Year 2006	Fiscal Year 2005	Fiscal Year 2004
<b>Uses of Free Cash:</b>				
July 1 Certified Free Cash	\$ 7,690,495	\$ 3,885,027	\$ 4,832,778	\$ 6,153,294
Adjusted Free Cash	-	-	-	-
Total Available Free Cash	<u>7,690,495</u>	<u>3,885,027</u>	<u>4,832,778</u>	<u>6,153,294</u>
School capital outlay/improvements	(1,000,000)	-	(23,764)	(26,950)
Municipal capital outlay/improvements	(2,100,028)	(265,248)	(57,665)	(1,213,955)
Current year school operating	-	(150,000)	-	(400,000)
Current year municipal operating	(750,627)	(1,630,963)	(2,551,349)	(1,174,569)
Rainy Day Stabilization Fund contribution	-	-	-	-
OPEB Fund contribution	-	-	-	-
Following year operating budget	<u>(3,400,000)</u>	<u>(1,700,000)</u>	<u>(2,200,000)</u>	<u>(2,738,000)</u>
Total Free Cash appropriations:	<u>(7,250,655)</u>	<u>(3,746,211)</u>	<u>(4,832,778)</u>	<u>(5,553,474)</u>
Unappropriated Free Cash	<u>\$ 439,840</u>	<u>\$ 138,816</u>	<u>\$ -</u>	<u>\$ 599,820</u>
<b>Sources of Free Cash:</b>				
Prior year unappropriated free cash	\$ 439,840	\$ 138,816	\$ -	\$ 599,820
Overlay surplus	854,049	-	-	900,000
Budget appropriation turn backs	1,844,110	1,199,187	1,588,253	1,530,518
Health Self insurance fund deficit	-	-	-	-
Inclement Weather Reserve				
Police/Fire Detail temporary deficits	(538,615)	(447,581)	(310,529)	(161,485)
Excess revenue	<u>5,884,225</u>	<u>6,800,073</u>	<u>2,607,303</u>	<u>1,963,925</u>
Total Free Cash Sources	<u>\$ 8,483,609</u>	<u>\$ 7,690,495</u>	<u>\$ 3,885,027</u>	<u>\$ 4,832,778</u>